

June 17, 1933.

Hon. B. B. Moeur,  
Governor of Arizona,  
State House,  
Phoenix, Arizona.

Dear Sir:

In compliance with the request of your secretary I am herewith submitting my opinion as to the necessity for the State Tax Commission to make a levy for the appropriation contained in Sub-division 21-a, Child Welfare Board, of the General Appropriation Bill, being Chapter 95, Session Laws of 1933.

Subdivision 21-a appropriated the sum of \$27,500.00 for the 22nd fiscal year, and a like amount for the 23d fiscal year, for the Child Welfare Board.

Chapter 35, Session Laws of 1933, Regular Session, created the State Board of Public Welfare and repealed Article 2 of Chapter 40 of the Revised Code of Arizona, 1928. Article 2 of Chapter 40, R. C. A., 1928, is that portion of our law creating the Child Welfare Board and defining its duties. With the passage of said Chapter 35, the Child Welfare Board passed out of existence. Therefore the attempted appropriation in said Subdivision 21-a is an attempted appropriation to a board that has no existence in law, and is therefore no appropriation at all.

The State Tax Commission need not, and cannot, make a levy for this particular appropriation.

Very truly yours,

Attorney General.

ATL:MD.

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